DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)
MANAGING THE BUSINESS		

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014
	MANAGING THE BUSINESS	
	DELIVERING GOOD GOVERNANCE	
All	• Compliance with CIPFA / SOLACE Delivering Good Governance:	
All	• Risk Management – Evaluating Risk in Corporate Reporting	**Completed June 2014.**
All	• Data Quality: Performance Indicators	**Completed June 2014.**
CE	• Mapping where we get independence evidence from on the operation of systems, processes or services (e.g. independent inspections, accreditations, peer reviews etc)	This has been discussed during planning meetings with Corporate Directors and Heads of Service. Where such independent evidence is routinely available, it has been taken into account in assessing risk as part of 2014/15 audit planning.
CE	• Mapping corporate oversight and management groups and assessing their effectiveness	This exercise has focused on officer groups and been used to identify those that form an important part of the Councl's overall control and assurance framework. These groups have been included as a potential source of assurance in the audit risk assessment produced as part of the planning process.
		As part of the 2014/15 work, a report will be produced summarising the results of assurance and group mapping work by September 2014.
	KEY FINANCIAL SYSTEMS	
F&R	• Council Tax	**Completed May 2014.**
F&R	• National Non-Domestic Rates	**Completed May 2014.**
F&R	• Housing Benefit	**Completed May 2014.**
F&R	• General Ledger	**Completed May 2014.**
F&R	• Accounts Receivable, General Debtors	**Completed May 2014.**
People	• Accounts Receivable: Social Care Parked Debt	All key controls included in the scope of the financial systems work have been tested in the job above except for this element, which will be reviewed in 2014/15.

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)

F&R	• Accounts Payable (Creditors)
	  • General
	  • Batch Input Payment Files for Foster Carers' Payments, Adoption Allowances and Residence Orders
		Completed May 2014.

P&P	• Payroll	**Completed June 2014.**
F&R	• Income Receipting and Banking	**Completed May 2014.**
F&R	• Treasury Management	**Completed May 2014.**
CS / People	• Summary Financial Systems Audit Report	Not required
CS	• Nine system action plans (2012/13)	Completed June 2013.
People	• Accounts Receivable: Social Care Debtors (2012/13)	Completed August 2013.

	IMPLEMENTING RECOMMENDATIONS	

All	• Reports followed up	
	• Delivering Financial Savings	Completed June 2013.
	• Home to School Transport	Completed September 2013.
	• Adult Community College	Completed February 2014.
	• Agresso Software Application, Automated Controls Framework	Completed December 2013.
	• IT Service Review	**Work in Progress.** (See note 1 below)
Place	• Including Food Standards Agency Inspection Report	No longer required. Re-inspection is taking place in March 2014.

	MANAGING SERVICE RISKS	

PEOPLE	RISK BASED JOBS	
	Adult Services	
	• **Commissioning Adult Home Care Services** - Home Care Contract Management	**Field work completed.** **Draft report being produced.** (see note 2 below)

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)
	• **Commissioning Adult Home Care Services** - Effectiveness of Single Point of Referral	At the request of officers, work was postponed until 2014/15 as the service is conducting its own review of arrangements in 2013/14.
	• **Health check of ongoing 'business' and compliance reporting to departmental senior management**	This audit was not undertaken as this potentially could be a wider organisational risk. Further discussions are required to establish how this could be addressed and explore potential links to the overall cultural change programme. Refer to the Head of Internal Audit report.
	Children's Services	
	• **Child Protection and Safeguarding** – Confirming Council services' action plans, in relation to three cases, have been implemented properly.	**Work in Progress.**
	Schools	
	• Risk based full audits	**Full programme completed June 2014.** **Individual reports issued as audits completed throughout the year.**
	• Follow up audits: • Chase High School	Completed January 2014.
	Learning	
	• Thematic review covering all Council schools: Purchasing and Procurement (2012/13)	Completed October 2013.
	• **School Admissions and Exclusions** - Implementation of New Admissions IT Application	**Not resourced.** (see note 3 below)
	Procurement, Commissioning & Housing	
	• Disabled Facilities Grants	Completed January 2014.
	• **Housing** - New Allocation / Tenancy Policy: Review Implementation	**Not resourced.** (see note 2 below)
	Community Strategy & Development	
	• Health & Wellbeing Board Governance Arrangements	Completed January 2014.
	CRITICAL FRIEND WORK	

	• **Vulnerable Adults -** Integrating Safeguarding Arrangements:
	   • Evaluation of Proposals
	   • Training / Action Planning
		Critical friend work not required.

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)
	• Induction days / Attendance at Events / School Improvement Group Meetings re schools	The Head of Internal Audit has attended the School Support and Improvement Group meetings throughout the year.
PLACE	RISK BASED JOBS	
	Culture	
	• **Library Services** - New Library: Governance and Operational Processes	Terms of Reference agreed. Initial work undertaken to assess the adequacy of the governance framework. **Detailed field work is currently being undertaken.**
	Economy, Regeneration & Tourism	
	• **Property and Regeneration** – Corporate Repairs and Maintenance of Council Buildings: Will the new arrangements work and the savings be delivered	**Draft report produced but not yet shared with client.** (see note 2 below)
	Public Protection	
	• **Environmental Protection** - Post Implementation Review: APP to Uniform	This was an advisory review to help the service develop its Uniform reporting capability. It has been integrated into the post restructure review outlined below.
	Public Protection / Economy, Regeneration & Tourism	
	• Post restructure reviews of the operation of: • Regulatory Services • the Business Support Teams	• Regulatory Services, Complete • Business Support Team, Complete March 2014.
	Planning and Transport	
	• Parking Management Schemes	**Completed May 2014.**
	• **Traffic and Highways** - Rechargeable Works: Systems and Processes	Agreed with the Corporate Director to delete this, as work undertaken within the department has reduced the risks in this area.
PH	RISK BASED JOBS	
	• **Public Health** – Management of Contracts	Completed December 2013.

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)
CS	RISK BASED JOBS	
	Customer Services - ICT	
	• Penetration Testing of Council IT Systems (2012/13)	Completed October 2013.
	• Disaster Recovery	Completed March 2014.
	• Hosting Applications: Options Where Physical Servers Required	Initially this work was re-scheduled to fit in with the provider's changed timetable to migrate the Council's systems. **Not resourced.** (see note 3 below)
	• End User Device Strategy: Risks and Delivery Of	Initially this work was delayed given the need to, and overlap with, with Public Sector Network compliance 20 November 2013 deadline. **Not resourced.** (see note 3 below)
	Finance & Resources	
	• **Financial and Management Accounting** - Budgetary Control Processes applied by Accountancy with Services	**Work in Progress.** **This work will assess the robustness of the proposed new 'financial business partnering' arrangements being rolled out across the Council.** **This will now be completed in 2014/15.**
	• **Financial and Management Accounting** - Financial Reporting: Appropriateness Of	**Completed May 2014.**
	• **Financial and Management Accounting** - Agresso Phase Two, Project Implementation and Change Management	Three advisory feedback papers produced between February and June 2013. **Completed June 2014.**
	• **Financial and Management Accounting** – Advisory role on implementing the new cash receipting system	**Completed June 2014.**
	• **Benefits** - Administration of the Essential Living Fund	Field work completed. **Draft report being produced.**
	People & Policy	
	• Management of Employee Relations Cases (2012/13)	Completed August 2013.
	Legal & Democratic Services	
	• None	

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)
	Cross Department Reviews	
	• **Asset Management** - Follow up previous report	To be considered as a full audit for 2014/15 so this work has been delayed.
	CROSS CUTTING SERVICE RISKS	
CS F&R, P&P & SEH	• **Financial and Management Accounting / Council Tax and Benefits / Housing Rents** - Continuous Auditing and Assurance	Data matches were produced for accounts payable, payroll and housing rents. Discussions are underway to see if these reports can be built into Agresso's management reporting suite. **Completed May 2014.**

	GRANT CLAIMS WORK	

Place	• Local Transport Plan	Signed off by due date.
People	• Safer Modes of Transport for Elderly Road Users	Signed off by due date.
People	• Troubled Families Programme – Payments By Results Scheme for Local Authorities	Grant claims reviewed: • July 2013 • October 2013 • Frbruary 2014 • **May 2014** **A Briefing Note has been produced on the work completed to date, which was issued June 2014.**

	UNPLANNED WORK	

People	Procurement Review Group Requests	Since April, **12** requests for exemption to tendering requirements have been assessed and feedback provided.
People	**Community Retrofit Through Sustainable Technology (CREST):** 'Critical friend' role to assist the development of project governance, financial control and compliance with associated grant fund terms and conditions.	**Completed June 2014.**

DEPT	AUDIT PLANNED	STATUS AS AT 14 JUNE 2014 (Changes in status highlighted in **bold**)
People	**South East Alliance of Landlords (SEAL)**: To look at the monitoring arrangements in place which will measure the effectiveness of SEAL's self-regulated method of addressing issues relating to rented accommodation in the Borough.	**Completed June 2014.**
People	**Direct Payments (mental health)**: To assess the robustness of the controls in place and identify any weaknesses that may lead, or have led to, fraudulent activities occurring.	**Completed June 2014.**
CS	**Pre-Employment Vetting Checks**	**Completed June 2014.** (see note 2)
All	**Contract Management Framework**	**Initial Scoping Exercise Completed June 2014.**
CS	**Teachers' Pensions** To work with officers as a 'critical friend' to check whether external audit's recommendations regarding the compilation of the annual return had been effectively implemented.	**Completed.** **Feedback provided May 2014.**
CS	**Procurement Cards**	**Completed.** **Feedback on the proposed arrangement was provided between January and April 2014.**
People	**Prior School Employment Tribunal Preparation and Attendance**	**Completed.** **Witness statement was given and the auditor attended the tribunal in June 2013.**

MANAGING THE AUDIT PLAN

	Audit Planning, Resourcing	
	Reporting to Management Team and Audit Committee	
	Managing Contractor Work	

SOUTH ESSEX HOMES

SEH	Separate Audit Plan, including Housing Rents System	During the year **17** audits were finalised and two are substantially complete.

KEY TO LEAD DEPARTMENTS / SERVICE AREAS	
CE	Chief Executive
CS	Corporate Services
PE	People
PL	Place
PH	Public Health
SEH	South Essex Homes

A number of IT and other reviews were allocated to an external supplier in April 2013 once the Audit Plan was approved by the Audit Committee.

Note 1: This work has not been completed although there have been some delays in getting information from the service as it was going through a major restructure at the time this work was being undertaken.

Note 2:

- These were audits that were being undertaken and initially supervised on a day to day basis by the external supplier's staff or contracted out in their entirety. A significant amount of additional unplanned work has been required by in-house staff to finish off these audits, and caused the delay in their completion.

- Implementation of the new Allocation / Tenancy Policy. Although the plan was to resource this through the framework contract, the decision was taken not to allocated this to the external supplier. The in-house team did not have the capacity to complete this work.

Note 3: Despite regular chasing, these jobs were not resourced by the external supplier so have not been completed during the audit year. The following two audits have been reallocated to a new contractor to resource in 2014/15:

- Hosting Applications: options where servers are located

- End User Device Strategy.